

## **HARPER COUNTY EMS DEPARTMENT FISCAL MANAGEMENT POLICIES**

**Purpose:** To have a clear and consistent process of billing for services rendered and for financial reporting.

**Policy:** The Harper County EMS Department will perform tasks relating to billing and fiscal reporting in a timely and easily audited format to meet the county needs and obligations for the different services provided by HCEMS. The policies will be consistent with the agency policies for fiscal management.

### **Procedures:**

The Fiscal Management Policies of the Harper County EMS Department shall be in compliance with the Fiscal Management Policies of Harper County, Kansas.

### **BUDGET**

The budget is prepared annually by the Department Head and submitted to the Board of County Commissioners for review and approval.

It is the policy of the Harper County EMS Department to provide the best services at the lowest possible cost to the citizens of Harper County.

### **AUDITING**

All financial records will be subject to an annual audit pursuant to K.S.A. 75-1122, by a certified public accountant or a licensed municipal public accountant designated by the Harper County Board of Commissioners.

### **FEES**

Fees for services will be reviewed as needed by the Director and revised as necessary, according to the costs of services and supplies used. Fee schedules will receive final approval from the Board of County Commissioners.

Some services are covered by various types of insurance, such as Medicare, Medicaid, Blue Cross/Blue Shield, etc. The Harper County EMS Department will provide necessary information for our contracted billing service, Life Team. Life team will bill for covered services when the client supplies the necessary information regarding the policy they have *and* it is in the agency's best interest to do so. Contracts with Medicare, Medicaid, and BCBS will be kept on file in the agency and updated as indicated in order to receive direct payment for services.

Harper County EMS does not accept assignment from any other agency other than Medicare, Medicaid, BCBS, VA, and Workman's Compensation.

## BILLING

Patients are charged a fee at the time services are provided. Insurance payments, when billed by the agency, will be credited to the account, prior to the client being designated as responsible for payment. Payments on active accounts will be accepted as presented to the Harper County Treasurer. Payment of any amount toward the total bill will maintain an *active* status for the account. Payments will be applied to the ***all active accounts with an outstanding balance***, unless the payer specifies the payment is for a specified run(s). Payments totaling the amount of the service provided will be assumed to be for that service.

Lifeteam will bill all billable accounts on a monthly basis, on behalf of the Harper County EMS Department. Lifeteam will send a monthly bill to the patient or responsible parties for three consecutive months, following final payment by insurance or after all attempts to obtain payment from insurance and/or other sources have been exhausted. Accounts will be classified as ***delinquent*** when there have been three consecutive monthly billing cycles with no payment activity toward any outstanding bill(s). Delinquent accounts will be mailed one supplemental letter before the account will be turned over to Harper County EMS Department for final approval prior to turning the account over to Collections and SETOFF. All approved delinquent accounts, totaling \$25.00 or more, will be processed and sent to Collections and SETOFF. With the exception of accounts in appeal or special circumstances this process should equal a total of 120 days of no payment.

The Collection agency and SETOFF Program will notify the client of the amount due and collection/payment methods. Any patient accounts with account balance of -\$10 to \$10 will be subject to write off by Harper County Board of County Commissioners.

Harper County EMS is notified of patients that have claimed bankruptcy. Once the bankruptcy is confirmed it will be wrote off.

If a payment for services is received, the payment will be accepted, credited toward the account and deposited. The Collection agency and SETOFF Program will be notified of the payment the day the payment is received, by Life Team.

Services will NOT BE DENIED based upon outstanding balances and/or notification of the collection agency and SETOFF program.

Delinquent accounts may be adjusted to a zero balance if the following are fulfilled:

1. There has not been a payment to the outstanding balance for a minimum of twenty four (24) calendar months after being placed into collections and SETOFF.
2. The person is deceased and there has been no probate or there has not been a payment to the outstanding balance for a minimum of twelve (12) calendar months after being placed into collections and SETOFF.
3. The balance adjustment is approved by the Board of County Commissioners.

Delinquent accounts of less than \$25.00 may be adjusted to a zero balance if the following are fulfilled:

1. There has not been a payment to the outstanding balance for a minimum of twelve calendar months.
2. The balance adjustment is approved by the Board of County Commissioners

A listing of balances meeting the above criteria shall be presented to the Board of County Commissioners for approval.

A patient (or the responsible party) may contact the EMS department to set up a payment plan at any time, until such time as an account has been referred to collections/SETOFF. After that point all payments must be made through said collections/SETOFF agency.

A patient (or the responsible party) may contact EMS to request a paid in full discount to be determined following careful review by the EMS Director to ascertain all co-pays, co-insurance and deductibles have been met. Said discount shall not exceed amount allowed by Medicare regulations.

## REIMBURSEMENTS

All credit balances will be confirmed and submitted monthly with required forms, refund amount, and refund recipient name and address. Credit balances will be refunded within 30 days from the time EMS department has confirmed reimbursement. LifeTeam will receive notification of the refund within 14 days of refund completion. Credit balances less than \$10.00 will not be refunded and will have an offset adjustment placed on the account.

## DEPOSITS

Funds received from fees for services or other income sources are to be recorded and monitored. Funds received from fees or services or other income sources after are to be recorded with Harper County EMS and Lifeteam. All checks are stamped immediately as payable to the Harper County EMS Treasurer and initialed by the Office Clerk. If checks are returned for insufficient funds, clients are contacted by the County Treasurer and requested to make payment in cash. The check is returned to the client upon payment of the fee. If clients do not make restitution, the amount owed will be entered on their bill as still owed.

All deposits shall be made to the Harper County Treasurer's Office within four business days. A deposit form will be completed, scanned and provided to LifeTeam. LifeTeam will allocate funds to the appropriate account. A receipt of deposit is issued by the County Treasurer's Office. This receipt is attached to the copy of the deposit form. These forms are filed with all deposits for the fiscal year.

Harper County EMS will correspond regularly with Life Team to ensure Minimal billing errors.

### ACCOUNTS RECEIVABLE

Clients will be billed in accordance with the regulations of the third party payer. Private pay clients will be billed in accordance with the services they receive.

### ACCOUNTS PAYABLE

A payment voucher will be completed for all invoices and employee reimbursements. Employee reimbursements require signed and dated receipts. The voucher will designate from which account(s) the bill will be paid. The Director's signature is required prior to submission for payment. The vouchers will be submitted for processing to the Clerk's Office in accordance with the schedule issued by that office, currently the first and third Fridays of each month. All bills will be reviewed for accuracy/cash and budget authority and signature by the County Clerk and approved and signed by the County Attorney and the Board of County Commissioners prior to payment.

Copies of bills will be made and kept at the Harper County EMS Department for verification and auditing purposes. Originals of all bills are on file in the office of the County Clerk. Checks for payment of all bills will be issued from the County Clerk's office.

### GRANT REPORTING

The recording of funds received and the reporting of their subsequent dispersal shall be in accordance with the written guidelines of the Grantor. Copies of all grants shall be filed in the county clerk's office.

## PAYROLL

The Director of the Harper County EMS Department sends an Employee Status Form to the Board of County Commissioners for approval when:

- A new employee is hired.
- There is a change in the employee's status or pay, other than when the regular cost of living adjustment occurs, or any approved pay increase by the Board of County Commissioners.

Once approved by the Board of Commissioners, the Employee Status Form is forwarded to the Human Resource Office for processing. New employees are to complete all required state and federal payroll forms. These records are maintained in the Human Resource Office.

Time sheets are to be maintained by the employee. Completed, signed time sheets are due the Monday of the week preceding a payday. Paychecks will be direct deposited the following Monday. When a holiday falls on a Monday payday, the checks are routinely direct deposited on the following Tuesday.

Gross and net amounts of each payroll check will be recorded and kept by the County Clerk's office. This information will be available to the Department for grant writing and budgeting purposes.